



# COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

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**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR

April 28, 2003

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

## **TRANSFER OF UNCLAIMED PROPERTY TAX PAYMENTS TO THE COUNTY GENERAL FUND**

**ALL DISTRICTS  
(3 VOTES)**

### **IT IS RECOMMENDED THAT YOUR BOARD:**

Authorize the Treasurer and Tax Collector to transfer a total of \$10.871 million to the County General Fund for Fiscal Year 1996-1997 and 1997-1998 unclaimed secured and unsecured property tax overpayments and unidentified payments.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

This letter requests Board approval to transfer unclaimed monies to the County General Fund.

Revenue and Taxation Code Section 5102 authorizes the Board of Supervisors to transfer to the County General Fund any property tax payments for which refunds are permissible and for which a claim for refund has not been filed within four years of payment.

When overpayments or double payments occur, the Treasurer and Tax Collector attempts to identify the person making the payment and refund accordingly. If the Treasurer and Tax Collector is unable to identify the person making the payment, a notification is sent to the assessee of record or the payer indicating that a claim for refund can be filed with the Treasurer and Tax Collector. All unclaimed monies are

Honorable Board of Supervisors  
April 28, 2003  
Page 2 of 2

maintained for a minimum of four years during which time claims for refunds are received and processed.

**IMPLEMENTATION OF STRATEGIC PLAN GOALS**

This action supports the County's Strategic Plan Goal of Fiscal Responsibility.

**FISCAL IMPACT/FINANCING**

This request provides for the transfer of \$10.871 million to the County General Fund.

**FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Not applicable.

**IMPACT ON CURRENT SERVICES**

Not applicable.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark J. Saladino", written over a horizontal line.

Mark J. Saladino  
Treasurer and Tax Collector

MJS:JHS:gkk

C: David E Janssen, Chief Administrative Officer  
Violet Varona-Lukens, Executive Officer, Board of Supervisors